

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Wednesday 31<sup>st</sup> January, 2018**

**No. 44**

**EXCISE (ABK) DEPARTMENT  
GOVERNMENT OF SIKKIM  
GANGTOK**

**No. 01 /Ex (Abk)**

**Dated:- 31/1/2018**

### NOTIFICATION

In exercise of the powers conferred by section 23 of the Sikkim Excise Act, 1992 (2 of 1992) and in supersession of Notification No. 23/Ex (Abk) dated 30/11/2017, published in Extraordinary Gazette number 590 dated 30<sup>th</sup> November 2017, the State Government hereby imposes the Excise Duty, Import Pass Fee, Bottling Fee and Export Pass Fee of all brands of various strength for consumption of Army Units located in Sikkim, Sikkim Armed Police, Police Check Post, Subsidiary Intelligence Bureau and Sashastra Seema Bal, Central Reserve Police Force and Indo Tibet Border Police on:-

- (1) Indian Made Foreign Liquor /Beer/ Wine /Ready to Drink Manufactured in the State of Sikkim;
- (2) Indian Made Foreign Liquor /Beer /Wine /Ready to Drink Imported from other State; as under, namely:-

<b>A. LIQUOR</b>						
<b>Sl. No</b>	<b>Particular</b>	<b>Ex Factory Price including levies and commission (in Rs)</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee</b>	<b>Export Pass Fee</b>
1	Cheap Range	517 to 805	(EFP + ½ of 517) x 65% (Excise duty in this case so computed should not be less than Rs. 328/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case

2	Regular Range	806-1725	(EFP + $\frac{1}{2}$ of 806) x 55% (Excise duty in this case so computed should not be less than Rs. 506/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case
3	Semi Premium	1726 to 2875	(EFP + $\frac{1}{2}$ of 1726) x 47% (Excise duty in this case so computed should not be less than Rs. 788/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case
4	Premium	2876 to 4600	(EFP + $\frac{1}{2}$ of 2876) x 42% (Excise duty in this case so computed should not be less than Rs. 1064/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case
5	Deluxe	4601 and above	(EFP + $\frac{1}{2}$ of 4601) x 40% (Excise duty in this case so computed should not be less than Rs. 1512/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 12/- per case

<b>B. BEER</b>					
<b>Sl. No.</b>	<b>Particular</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee</b>	<b>Export Pass Fee</b>
1	Beer Manufactured in Sikkim	60% on EFP	NA	NA	Rs. 12/- per case
2	Beer bottled in Sikkim for Company/ Firm located Outside Sikkim	60% on EFP	Rs. 18/- per case	NA	Rs. 12/- per case
3	Beer Imported from Other States	60% on EFP	NA	Rs. 60/- per case	NA

<b>C. WINE</b>					
<b>Sl. No.</b>	<b>Particular</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee</b>	<b>Export Pass Fee</b>
1	Wine manufactured in Sikkim	7% on EFP	NA	NA	Rs. 12/- per case
2	Wine manufactured in Sikkim for Company / Firm located outside Sikkim	7% on EFP	Rs. 101/- per case	NA	Rs. 12/- per case
3	Wine Imported from Other State	7% on EFP	NA	Rs. 80/- per case	NA

<b>D. READY TO DRINK</b>					
<b>Sl. No.</b>	<b>Particular</b>	<b>Excise Duty % on EFP</b>	<b>Bottling Fee</b>	<b>Import Pass Fee per case (in Rs)</b>	<b>Export Pass Fee</b>
1	RTD Manufactured in Sikkim	15% on EFP	NA	-NA	Rs. 10/- per case
2	RTD Imported from Other States	25 % on EFP	NA	Rs. 57 /- per case	NA

2. The Manufacturers of Alcoholic Products in the State of Sikkim shall not be permitted to reduce the Ex Factory Price /Ex Distillery Price of their products. However, the manufacturers have the liberty to fix any Maximum Retail Price of their products subject to the prior approval of the Excise (Abk) Department.
3. This Notification shall come force on the date of its publication in the Official Gazette.

**R. Telang, IAS**  
**Commissioner-cum- Secretary**  
**Excise (Abk) Department**  
**Government of Sikkim**